



# Self Assessment: Late tax return Notice of penalty assessment

055016:00002572:001 475

CRUNCH ACCOUNTING LTD  
Unit 11 Hove Business Centre  
Fonthill Rd  
HOVE  
East Sussex  
BN3 6HA

Tax Reference JP 17 22 71 D

Date 05 MAY 2015

Issued by:  
HM Revenue & Customs  
SELF ASSESSMENT  
HM REVENUE AND CUSTOMS  
BX9 1AS

Phone 0300 200 3310

For: MS C L RUSHMORE  
Ref:

12 MAY 2015

**Your tax return for the year ended 5 April 2014 was not sent in on time.  
Because of this a penalty of £100 is payable.**

This is in accordance with paragraph 3 of Schedule 55 to the Finance Act 2009.

## What to do next

- If you still haven't sent us your tax return please do so now to avoid further penalties.
  - If your tax return is more than three months late we will charge you a penalty of £10 for each day it remains outstanding.
  - Daily penalties can be charged for a maximum of 90 days starting from 1 February for paper returns or 1 May for online returns.
- Please pay this penalty within 30 days of the date shown on this notice.

## Do you need our help?

Please read the notes overleaf. If you need further information please go to [www.hmrc.gov.uk/sa](http://www.hmrc.gov.uk/sa) or you can phone us on the number shown above.

*We have sent a copy of this notice to your tax adviser, if you have one.*

## Paying HMRC

### Ways to pay



#### Direct Debit

Pay online by direct debit at [www.online.hmrc.gov.uk/online](http://www.online.hmrc.gov.uk/online)

Login, or register and enrol, then follow the *Direct Debit payment* link from the *Main menu*.



#### Billpay

You can also pay by Debit Card over the internet. Go to [www.billpayment.co.uk/hmrc](http://www.billpayment.co.uk/hmrc) and follow the guidance.



#### Internet and phone banking

Pay into our account number 12001039 sort code 08-32-10 using reference 9619694111K

### Payment questions?

[hmrc.gov.uk/payinghmrc](http://hmrc.gov.uk/payinghmrc)

### Other ways to pay

**Your bank** Pay this account at your bank branch. Make cheques payable to HM REVENUE & CUSTOMS ONLY 9619694111K

**Post Office** You can pay at any participating Post Office by debit card or cheque, made payable to POST OFFICE LTD.

**By Post** Send this payslip with a cheque payable to HM REVENUE & CUSTOMS ONLY 9619694111K  
Address to HMRC Bradford BD98 1YY



62833000010025720101

## Filing your tax return online

We would like you to send your tax return online. There are many benefits to filing your tax return online:

- it is simple and secure
- your tax is automatically calculated for you
- you can use the service day or night
- you will receive immediate acknowledgment that we have received your tax return
- if you are due a repayment you will receive it much quicker

You can also:

- view your payments made and amend your personal contact details online
- set up a Direct Debit payment for a future date and/or start a Budget Payment plan

### Getting started

You will need to register and enrol. To do this go to [www.hmrc.gov.uk/online](http://www.hmrc.gov.uk/online) and follow the step-by-step guidance. You will be given a User ID on-screen and you will also be asked to create a password. Confirmation of your User ID and an Activation Code will be sent to you by post within seven working days of registering.

You will need to use your Activation Code within 28 days of the date on the letter. If the Code expires before you use it, you will have to register again.

## If something is wrong

If you believe that you sent in your tax return on time please write to us, at the address shown overleaf, with full details.

If this notice has been issued to someone who has died, please let us know the date of death and who is looking after their tax affairs.

## Appealing against this penalty

If you want to appeal you must do so:

- in writing
- within 30 days of the date of this notice

Please read the enclosed leaflet before you appeal.

### Payment of penalty if you appeal

If you appeal, you may still find it in your interest to pay the penalty. This may avoid you being charged interest if your appeal does not succeed.

Interest accrues from 30 days after the date of this notice. The appeal **does not** change this interest date.

If your appeal is successful we will cancel the penalty, and any interest charged on it. If you have already paid the penalty, we will repay this with interest from the date you paid, up to the date we repay you.



Booth Merseyside L30 4UA

Trans  
cash

Payslip



HM Revenue  
& Customs

bank giro credit



159

Reference

9619694111K

Credit account number

157 8006

Amount due  
(no fee payable at PO counter)

£

CHEQUE ACCEPTABLE

For official use

24

MS C L RUSHMORE

Signature

Date

NATWEST BANK PLC

COLLECTION A/C

HM REVENUE & CUSTOMS

CASH

CHEQUE

£

For official use

BGC2010/01

Cashier's stamp and initials

57-80-06

SA326D

HMRC 12/13

Please do not fold this payslip or write or mark below this line

9619694111K &7241578006 000000000 74 X